



**TERESA EASLEY, TREASURER  
OF THE  
COUNTY OF PITTSYLVANIA**

**REPORT ON EXAMINATION  
OF  
COMMONWEALTH REVENUES**

**AS OF  
NOVEMBER 30, 2013**

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# Commonwealth of Virginia

## *Auditor of Public Accounts*

Martha S. Mavredes, CPA  
Auditor of Public Accounts

P.O. Box 1295  
Richmond, Virginia 23218

December 9, 2013

Kate Berger  
Incoming Treasurer

Teresa Easley  
Outgoing Treasurer

Board of Supervisors  
County of Pittsylvania

### Independent Auditor's Report

We have examined the accompanying Treasurer Turnover Receipts of Assets of Teresa Easley, Treasurer of the County of Pittsylvania, at November 30, 2013. All records supporting the amounts in the receipts are the Treasurer's responsibility. Our responsibility is to express an opinion based on our examination.

We conducted our examination in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards include examining, on a test basis, evidence supporting the amounts in the Treasurer Turnover Receipts and performing such other procedures, as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

Section 58.1-3136 of the Code of Virginia requires a turnover audit whenever a treasurer leaves office. The examination was performed to determine the accountability of the Treasurer at November 30, 2013, and to turn over the assets, accounts, and records of the office to Kate Berger, the newly elected Treasurer.

In our opinion, based on our examination, the receipts referred to above present fairly, in all material respects, Commonwealth's assets of Teresa Easley, Treasurer of the County of Pittsylvania, Virginia turned over to the incoming treasurer at November 30, 2013.

AUDITOR OF PUBLIC ACCOUNTS

MSM:kwv

COUNTY OF PITTSYLVANIA, VIRGINIA  
TURNOVER RECEIPT OF UNREMITTED COMMONWEALTH COLLECTIONS  
FROM OUTGOING TREASURER TO INCOMING TREASURER

At November 30, 2013

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Received of Teresa Easley, Outgoing Treasurer of the County of Pittsylvania, Virginia, by Kate Berger, Incoming Treasurer of the County of Pittsylvania, Virginia, the item or items as hereinafter described and/or listed at the close of business November 30, 2013.

We, having separately checked this receipt, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

<u>Commonwealth Current Credit Account</u>	<u>Balance</u>
Estimated State Income Taxes	0.00
State Income Taxes	0.00
Penalty	0.00
Interest	0.00
Share of fees of sheriff and deputies	0.00
Commonwealth's Attorney excess collection program fees	<u>104.41</u>
 Total Commonwealth Current Credit Account	 <u>\$104.41</u>

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Signed and Witnessed:

Randall L. Johnson  
Witness (Auditor)

M. Kate Berger  
Incoming Treasurer

Teresa Easley  
Outgoing Treasurer

COUNTY OF PITTSYLVANIA, VIRGINIA  
TURNOVER RECEIPT OF UNCOLLECTED STATE TAXES  
FROM OUTGOING TREASURER TO INCOMING TREASURER

At November 30, 2013

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Received of Teresa Easley, Outgoing Treasurer of the County of Pittsylvania, Virginia, by Kate Berger, Incoming Treasurer of the County of Pittsylvania, Virginia, the item or items as hereinafter described and/or listed at the close of business November 30, 2013.

We, having separately checked this receipt, do hereby certify as to the correctness of same and do hereby accept the credit and the charge on account as evidenced by affixing our signatures hereto.

<u>Year</u>	<u>Base Tax</u>
2012 State Income Taxes	\$6,108
Total (Exclusive of penalty on past due items)	<u>\$6,108</u>

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Signed and Witnessed:

Randall S. Johnson  
Witness (Auditor)

M. Kate Berger  
Incoming Treasurer

Teresa Easley  
Outgoing Treasurer